BEFORE

THE PUBLIC SERVICE COMMISSION OF

SOUTH CAROLINA

DOCKET NO. 1999-162-C - ORDER NO. 1999-415

JUNE 11, 1999

IN RE:	Request of Bluffton Telephone Co., Inc. for)	ORDER APPROVING
	Early Retirement of the Two Stromberg DCO)	REQUEST FOR EARLY
	Switches in Bluffton Main and Moss Creek)	RETIREMENT AND
	Offices and Four Concentrators.)	AMORTIZATION

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This matter comes before the Public Service Commission of South Carolina (the Commission) on the request for approval of early retirement of Central Office Equipment and the amortization of unrecovered equipment costs over a three year period, filed by Bluffton Telephone Company (Bluffton or the Company). It appears that Bluffton seeks early retirement of two Stromberg DCO switches and four related concentrators. Further, the Company seeks to charge the remaining book value of this central office equipment to depreciation expense over a three-year period beginning September 30, 1999. The specific proposed accounting treatment was furnished to the Commission Staff.

Pursuant to the instructions of the Executive Director, the Company published a

Notice of Filing concerning these matters one time in a publication of general circulation
in the Company's service area. No Petitions to Intervene or Protests were received.

The Company furnished Proof of Publication of the Notice.

Accordingly, this matter is ready for final disposition. We have examined this matter, and hold that the request for early retirement and amortization be approved as filed.

This Order shall remain in full force and effect until further Order of the

Shilip 7. Madly
Chairman

Commission.

BY ORDER OF THE COMMISSION:

ATTEST:

Low E. Wolf.

Executive Director

(SEAL)